

IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT  
IN AND FOR OSCEOLA COUNTY, FLORIDA  
CIVIL DIVISION

STAR ISLAND VACATION OWNERSHIP  
ASSOCIATION, INC., a Florida non-profit  
corporation and WYNDHAM VACATION  
MANAGEMENT, INC., a foreign corporation,

Plaintiffs,

Case No.: 2019-CA-003867

v.

Division:

KATRINA S. SCARBOROUGH, as Property  
Appraiser; BRUCE VICKERS, as Tax Collector  
and JIM ZINGALE as Executive Director  
of the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiffs STAR ISLAND VACATION OWNERSHIP ASSOCIATION, INC., a Florida non-profit corporation and WYNDHAM VACATION MANAGEMENT, INC., a foreign corporation, sue Defendants, KATRINA S. SCARBOROUGH as Property Appraiser ("Appraiser"); BRUCE VICKERS as Tax Collector ("Collector") and JIM ZINGALE ("Zingale"), as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest an ad valorem tax assessment for the tax year 2019 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.

2. The action concerns certain timeshare real property located in Osceola County, Florida, and identified as Parcel Account No. **R112528-511200010010** (hereinafter, the "Subject Property.")

3. Plaintiffs are, and at all material time were, the co-managing entities of the Subject Property, within the meaning of section 721.13, Florida Statutes. Appraiser incorrectly assessed the Subject Property to Wyndham Vacation Resorts, Inc., which was not the managing entity.

4. Appraiser is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

5. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

6. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

7. Appraiser classified the Subject Property for ad valorem purposes as timeshare real property pursuant to section 192.037(2), Florida Statutes, and estimated its just and assessed at **\$75,867,600**, (hereinafter, the "assessment").

8. Plaintiffs have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiffs' Exhibit "A."

9. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.


10. Appraiser failed to comply with section 193.011, Florida Statutes, in assessing the Subject Property. Moreover, Appraiser did not properly consider or apply sections 192.037(10) and 192.037(11), Florida Statutes, and professionally accepted appraisal practices in the course of assessing the Subject Property.

11. The assessment exceeds the market value of the Subject Property as of the lien date and therefore violates Article VII, section 4 of the Florida Constitution.

12. In addition, Appraiser has included the value of intangibles in her assessment, contrary to the prohibition contained in Article VII, section 9(a) of the Florida Constitution.

**WHEREFORE**, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and sections 193.011, 192.037(10) and 192.037(11), Florida Statutes; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiffs

their costs incurred in bringing this action pursuant to section 194.192, Florida Statutes,  
and award such other general relief as may be just and equitable.



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